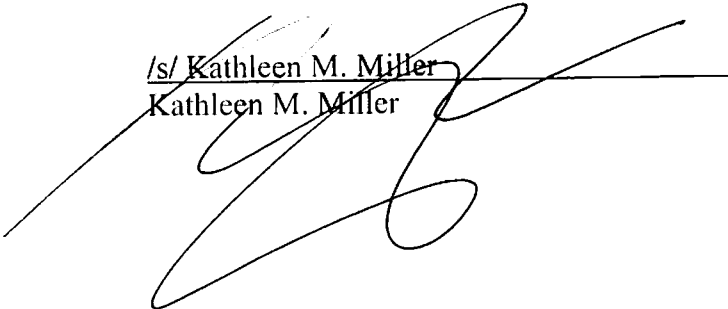


**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 17<sup>th</sup> day of February, 2005, a copy of the foregoing *Notice of Twenty-seventh Monthly Fee Application of PricewaterhouseCoopers LLP, Auditors and Tax Consultants for Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of December 2004* was served on the attached 2002 list by first class mail.

  
/s/ Kathleen M. Miller  
Kathleen M. Miller